

REPORTING REQUIREMENTS

Pursuant to RCW 43.09.230, Annual Reports are to be certified and filed with the State Auditor's Office within 150 days after the close of each fiscal year.

The listing which follows indicates the statements and schedules required for your district. All the statements and schedules listed below are prepared on a cash basis.

Statements

- C-1 Statement of Activities Arising From Cash Transactions
- F-1 Notes to Financial Statements

Schedules

- 04 Detail of Revenues and Other Sources
- 05 Detail of Expenses and Other Uses
- 09 Long-Term Debt
- 16 Expenditures of Federal Awards and State/Local Financial Assistance
- 19 Labor Relations Consultant(s)
- 21 Risk Management
- 22 Annual Questionnaire for Audit Assessment^{1/} (See footnote 1)

^{1/} Local governments with total revenues usually less than \$200,000 are **also** required to submit an Annual Questionnaire for Audit Assessment.

It is important to note that the required statements and schedules are not intended to meet the criteria of generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). GAAP reporting requirements are discussed and prescribed in the BARS manual for GAAP port districts. The State Auditor's Office has determined that these requirements are too extensive for cash basis districts, considering their size and the resources they typically have available to perform accounting tasks. However, any district that wishes to provide the disclosure contained in GAAP statements is encouraged to prepare those statement(s). The district should contact the SAO to obtain copies of the GAAP Port Districts BARS manual.